

**CitizenAudit.org**

# AMENDED RETURN

SEE ATTACHMENT NO. 5

Form **990-T**

## Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No 1545-0687

**2007**

Department of the Treasury  
Internal Revenue Service

For calendar year 2007 or other tax year beginning ending , 2007, and  
▶ See separate instructions.

Open to Public Inspection  
for 501(c)(3) Organizations Only

A ☐ Check box if  
address changed

B Exempt under section

- ☒ 501(c)(3)  
☐ 408(e) ☐ 220(e)  
☐ 408A ☐ 530(a)  
☐ 529(a)

C Book value of all assets  
at end of year

**3,355,598,713**

Print  
or  
Type

Name of organization ( ) Check box if name changed and see instructions )

**BRIGHAM YOUNG UNIVERSITY**

Number, street, and room or suite no. If a P.O. box, see page 9 of instructions

**B-280 ASB PO Box 21228**

City or town, state, and ZIP code

**PROVO, UT 84602-1128**

D Employer identification number  
(Employees' trust: see instructions for Block D  
on page 9)

**87 0217280**

E Unrelated business activity codes  
(See instructions for Block E on page 9)

**445100 524298**

F Group exemption number (See instructions for Block F on page 9.) ▶

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

H Describe the organization's primary unrelated business activity. ▶ **FARMING, GROCERY STORE, INSURANCE, ADVERTISING, DINING**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☒ Yes ☐ No  
If "Yes," enter the name and identifying number of the parent corporation. ▶ **The Church of Jesus Christ of Latter-day Saints 23-7300405**

J The books are in care of ▶ **BRIGHAM YOUNG UNIVERSITY** Telephone number ▶ ( **801** ) **422-6631**

### Part I Unrelated Trade or Business Income

|  | (A) Income          | (B) Expenses  | (C) Net          |
|--|---------------------|---------------|------------------|
| 1a Gross receipts or sales <b>2,567,805</b>  | 1c <b>2,567,805</b> |               |                  |
| b Less returns and allowances  | 2 <b>1,281,356</b>  |               |                  |
| 2 Cost of goods sold (Schedule A, line 7)  | 3 <b>1,286,449</b>  |               | <b>1,286,449</b> |
| 3 Gross profit. Subtract line 2 from line 1c   | 4a                  |               |                  |
| 4a Capital gain net income (attach Schedule D)   | 4b                  |               |                  |
| b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)                     | 4c                  |               |                  |
| c Capital loss deduction for trusts  | 5                   |               |                  |
| 5 Income (loss) from partnerships and S corporations (attach statement)                | 6                   |               |                  |
| 6 Rent income (Schedule C)   | 7                   |               |                  |
| 7 Unrelated debt-financed income (Schedule E)  | 8                   |               |                  |
| 8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F) | 9                   |               |                  |
| 9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)     | 10                  |               |                  |
| 10 Exploited exempt activity income (Schedule I)                                       | 11 <b>152,946</b>   | <b>77,690</b> | <b>75,256</b>    |
| 11 Advertising income (Schedule J)   | 12                  |               |                  |
| 12 Other income (See page 11 of the instructions; attach schedule.)                    | 13 <b>1,439,395</b> | <b>77,690</b> | <b>1,361,705</b> |
| 13 Total. Combine lines 3 through 12   |                     |               |                  |

### Part II Deductions Not Taken Elsewhere (See page 12 of the instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

|   |     |                |
|---|-----|----------------|
| 14 Compensation of officers, directors, and trustees (Schedule K)   | 14  |                |
| 15 Salaries and wages   | 15  | <b>395,992</b> |
| 16 Repairs and maintenance  | 16  | <b>19,449</b>  |
| 17 Bad debts  | 17  | <b>112</b>     |
| 18 Interest (attach schedule)   | 18  |                |
| 19 Taxes and licenses   | 19  | <b>10,827</b>  |
| 20 Charitable contributions (See page 14 of the instructions for limitation rules.)   | 20  | <b>6,184</b>   |
| 21 Depreciation (attach Form 4562)  | 21  | <b>37,026</b>  |
| 22 Less depreciation claimed on Schedule A and elsewhere on return  | 22a |                |
| 23 Depletion  | 22b | <b>37,026</b>  |
| 24 Contributions to deferred compensation plans   | 23  |                |
| 25 Employee benefit programs  | 24  |                |
| 26 Excess exempt expenses (Schedule I)  | 25  |                |
| 27 Excess readership costs (Schedule J)   | 26  |                |
| 28 Other deductions (attach schedule) <b>SEE ATTACHMENT NUMBER TWO</b>  | 27  |                |
| 29 Total deductions. Add lines 14 through 28  | 28  | <b>508,921</b> |
| 30 Unrelated business taxable income before net operating loss deduction Subtract line 29 from line 13  | 29  | <b>978,511</b> |
| 31 Net operating loss deduction (limited to the amount on line 30)  | 30  | <b>383,194</b> |
| 32 Unrelated business taxable income before specific deduction Subtract line 31 from line 30  | 31  |                |
| 33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)   | 32  | <b>383,194</b> |
| 34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 | 33  | <b>1,000</b>   |
|   | 34  | <b>382,194</b> |

**Part III Tax Computation**

|   |        |                    |
|---|--------|--------------------|
| <b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation on page 15. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> <b>See instructions</b> and:              |        |                    |
| <b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):   | (1) \$ | (2) \$             |
| <b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)  | \$     |                    |
| (2) Additional 3% tax (not more than \$100,000)   | \$     |                    |
| <b>c</b> Income tax on the amount on line 34  |        | <b>35c</b> 133,768 |
| <b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation on page 16. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) |        | <b>36</b>          |
| <b>37 Proxy tax.</b> See page 16 of the instructions  |        | <b>37</b>          |
| <b>38 Alternative minimum tax</b>   |        | <b>38</b>          |
| <b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies   |        | <b>39</b> 133,768  |

**Part IV Tax and Payments**

|  |            |            |         |
|--|------------|------------|---------|
| <b>40a</b> Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)   | <b>40a</b> |            |         |
| <b>b</b> Other credits (see page 17 of the instructions)   | <b>40b</b> |            |         |
| <b>c</b> General business credit. Check here and indicate which forms are attached <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) ▶   | <b>40c</b> |            |         |
| <b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)  | <b>40d</b> |            |         |
| <b>e</b> <b>Total credits.</b> Add lines 40a through 40d   |            | <b>40e</b> |         |
| <b>41</b> Subtract line 40e from line 39   |            | <b>41</b>  | 133,768 |
| <b>42</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule) |            | <b>42</b>  |         |
| <b>43</b> <b>Total tax.</b> Add lines 41 and 42  |            | <b>43</b>  | 133,768 |
| <b>44a</b> Payments: A 2006 overpayment credited to 2007   | <b>44a</b> | 14,313     |         |
| <b>b</b> 2007 estimated tax payments   | <b>44b</b> | 70,000     |         |
| <b>c</b> Tax deposited with Form 8868  | <b>44c</b> |            |         |
| <b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)  | <b>44d</b> |            |         |
| <b>e</b> Backup withholding (see instructions)   | <b>44e</b> |            |         |
| <b>f</b> Other credits and payments: <input type="checkbox"/> Form 2439  |            |            |         |
| <input checked="" type="checkbox"/> Form 4136 7,698 <input checked="" type="checkbox"/> Other 69,542 SEE NO 4-5 Total ▶  | <b>44f</b> | 77,240     |         |
| <b>45</b> <b>Total payments.</b> Add lines 44a through 44f   |            | <b>45</b>  | 161,553 |
| <b>46</b> Estimated tax penalty (see page 4 of the instructions). Check if Form 2220 is attached <input type="checkbox"/>  |            | <b>46</b>  |         |
| <b>47</b> <b>Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed  |            | <b>47</b>  |         |
| <b>48</b> <b>Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid  |            | <b>48</b>  | 27,785  |
| <b>49</b> Enter the amount of line 48 you want: Credited to 2008 estimated tax ▶ 27,785 Refunded ▶   |            | <b>49</b>  |         |

**Part V Statements Regarding Certain Activities and Other Information** (see instructions on page 18)

|   |     |    |
|---|-----|----|
| <b>1</b> At any time during the 2007 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1. If YES, enter the name of the foreign country here ▶ SEE ATTACHMENT NO. THREE | Yes | No |
| <b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see page 5 of the instructions for other forms the organization may have to file   |     | ✓  |
| <b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$   |     |    |

**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation ▶ **LOWER OF COST OR MARKET**

|   |           |           |   |          |           |
|---|-----------|-----------|---|----------|-----------|
| <b>1</b> Inventory at beginning of year                   | <b>1</b>  | 36,470    | <b>6</b> Inventory at end of year   | <b>6</b> | 97,291    |
| <b>2</b> Purchases  | <b>2</b>  | 1,342,177 | <b>7</b> <b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2                           | <b>7</b> | 1,281,356 |
| <b>3</b> Cost of labor                                    | <b>3</b>  |           | <b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? | Yes      | No        |
| <b>4a</b> Additional section 263A costs (attach schedule) | <b>4a</b> |           |   |          | ✓         |
| <b>b</b> Other costs (attach schedule)                    | <b>4b</b> |           |   |          |           |
| <b>5</b> <b>Total.</b> Add lines 1 through 4b             | <b>5</b>  | 1,378,647 |   |          |           |

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Brian Wano Date 3/9/09 Title CFO/ADMINISTRATIVE VICE PRES.

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No

**Paid Preparer's Use Only**

Preparer's signature  
Firm's name (or yours if self-employed), address, and ZIP code

Date

Check if self-employed ☐  
EIN  
Phone no ( )

Preparer's SSN or PTIN

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions on page 20)

**1** Description of property

|     |  |
|-----|--|
| (1) |  |
| (2) |  |
| (3) |  |
| (4) |  |

**2** Rent received or accrued

| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | <b>3</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) |
|---|---|---|
| (1)   |   |   |
| (2)   |   |   |
| (3)   |   |   |
| (4)   |   |   |
| Total   | Total   |   |

**Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . ▶**Total deductions.** Enter here and on page 1, Part I, line 6, column (B) . . . ▶**Schedule E—Unrelated Debt-Financed Income** (see instructions on page 20)

| <b>1</b> Description of debt-financed property  | <b>2</b> Gross income from or allocable to debt-financed property                           | <b>3</b> Deductions directly connected with or allocable to debt-financed property |  |
|---|---|--|--|
|   |   | (a) Straight line depreciation (attach schedule)                                   | (b) Other deductions (attach schedule)                 |
| (1)   |   |  |  |
| (2)   |   |  |  |
| (3)   |   |  |  |
| (4)   |   |  |  |
| <b>4</b> Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | <b>5</b> Average adjusted basis of or allocable to debt-financed property (attach schedule) | <b>6</b> Column 4 divided by column 5  | <b>7</b> Gross income reportable (column 2 × column 6) |
| (1)   |   | %  |  |
| (2)   |   | %  |  |
| (3)   |   | %  |  |
| (4)   |   | %  |  |

**8** Allocable deductions (column 6 × total of columns 3(a) and 3(b))

Enter here and on page 1, Part I, line 7, column (A) . . . ▶

Enter here and on page 1, Part I, line 7, column (B). . . ▶

**Totals** . . . ▶**Total dividends-received deductions** included in column 8 . . . ▶**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions on page 21)

| <b>1</b> Name of Controlled Organization | <b>2</b> Employer Identification Number | Exempt Controlled Organizations                         |   |   |  |
|--|---|---|---|---|--|
|  |   | <b>3</b> Net unrelated income (loss) (see instructions) | <b>4</b> Total of specified payments made | <b>5</b> Part of column 4 that is included in the controlling organization's gross income | <b>6</b> Deductions directly connected with income in column 5 |
| (1)                                      |   |   |   |   |  |
| (2)                                      |   |   |   |   |  |
| (3)                                      |   |   |   |   |  |
| (4)                                      |   |   |   |   |  |

**Nonexempt Controlled Organizations**

| <b>7</b> Taxable income | <b>8</b> Net unrelated income (loss) (see instructions) | <b>9</b> Total of specified payments made | <b>10</b> Part of column 9 that is included in the controlling organization's gross income | <b>11</b> Deductions directly connected with income in column 10 |
|-------------------------|---|---|--|--|
| (1)                     |   |   |  |  |
| (2)                     |   |   |  |  |
| (3)                     |   |   |  |  |
| (4)                     |   |   |  |  |

Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A) . . . ▶

Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B) . . . ▶

**Totals** . . . ▶

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization**

(see instructions on page 22)

| 1 Description of income | 2 Amount of income | 3 Deductions directly connected (attach schedule)    | 4 Set-asides (attach schedule) | 5 Total deductions and set-asides (col 3 plus col 4) |
|-------------------------|--------------------|--|--------------------------------|--|
| (1)                     |                    |  |                                |  |
| (2)                     |                    |  |                                |  |
| (3)                     |                    |  |                                |  |
| (4)                     |                    |  |                                |  |
| <b>Totals</b>           |                    | Enter here and on page 1, Part I, line 9, column (A) |                                | Enter here and on page 1, Part I, line 9, column (B) |

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income**

(see instructions on page 22)

| 1 Description of exploited activity | 2 Gross unrelated business income from trade or business | 3 Expenses directly connected with production of unrelated business income | 4 Net income (loss) from unrelated trade or business (column 2 minus column 3) If a gain, compute cols 5 through 7 | 5 Gross income from activity that is not unrelated business income | 6 Expenses attributable to column 5 | 7 Excess exempt expenses (column 6 minus column 5, but not more than column 4) |
|-------------------------------------|--|--|--|--|-------------------------------------|--|
| (1)                                 |  |  |  |  |                                     |  |
| (2)                                 |  |  |  |  |                                     |  |
| (3)                                 |  |  |  |  |                                     |  |
| (4)                                 |  |  |  |  |                                     |  |
| <b>Totals</b>                       |  | Enter here and on page 1, Part I, line 10, col (A)                         | Enter here and on page 1, Part I, line 10, col (B)   |  |                                     | Enter here and on page 1, Part II, line 26                                     |

**Schedule J—Advertising Income** (see instructions on page 22)**Part I Income From Periodicals Reported on a Consolidated Basis**

| 1 Name of periodical                       | 2 Gross advertising income | 3 Direct advertising costs | 4 Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7 | 5 Circulation income | 6 Readership costs | 7 Excess readership costs (column 6 minus column 5, but not more than column 4) |
|--|----------------------------|----------------------------|--|----------------------|--------------------|---|
| (1) <b>Cougar Illustrated/Video Board</b>  | <b>232,331</b>             | <b>48,320</b>              |  |                      |                    |   |
| (2)  |                            |                            |  |                      |                    |   |
| (3)  |                            |                            |  |                      |                    |   |
| (4)  |                            |                            |  |                      |                    |   |
| <b>Totals (carry to Part II, line (5))</b> |                            | <b>232,331</b>             | <b>48,320</b>  | <b>184,011</b>       |                    |   |

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

|                                    |                |  |  |  |  |  |
|------------------------------------|----------------|--|--|--|--|--|
| (1)                                |                |  |  |  |  |  |
| (2)                                |                |  |  |  |  |  |
| (3)                                |                |  |  |  |  |  |
| (4)                                |                |  |  |  |  |  |
| (5) <b>Totals from Part I</b>      | <b>232,331</b> | <b>48,230</b>                                      |  |  |  |  |
| <b>Totals, Part II (lines 1-5)</b> |                | Enter here and on page 1, Part I, line 11, col (A) | Enter here and on page 1, Part I, line 11, col (B) |  |  | Enter here and on page 1, Part II, line 27 |

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions on page 23)

| 1 Name   | 2 Title | 3 Percent of time devoted to business | 4 Compensation attributable to unrelated business |
|--|---------|---------------------------------------|---|
|  |         | %                                     |   |
|  |         | %                                     |   |
|  |         | %                                     |   |
|  |         | %                                     |   |
| <b>Total.</b> Enter here and on page 1, Part II, line 14 |         |                                       |   |

**Credit for Federal Tax Paid on Fuels**

► See the separate instructions.

► Attach this form to your income tax return.

Name (as shown on your income tax return)

**BRIGHAM YOUNG UNIVERSITY**

Taxpayer identification number

**87-0217280**

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline**

|  | (a) Type of use | (b) Rate | (c) Gallons   | (d) Amount of credit | (e) CRN |
|--|-----------------|----------|---------------|----------------------|---------|
| a Off-highway business use                               |                 | \$ .183  |               | \$ <b>7,698</b>      | 362     |
| b Use on a farm for farming purposes                     |                 | 183      |               |                      |         |
| c Other nontaxable use (see <b>Caution</b> above line 1) | <b>13</b>       | 183      | <b>42,064</b> |                      |         |
| d Exported   |                 | 184      |               |                      | 411     |

**2 Nontaxable Use of Aviation Gasoline**

|  | (a) Type of use | (b) Rate    | (c) Gallons | (d) Amount of credit | (e) CRN |
|--|-----------------|-------------|-------------|----------------------|---------|
| a Use in commercial aviation (other than foreign trade)<br><b>Caution.</b> This credit is not available for aviation gasoline taxed at \$.044 (purchased after February 29, 2008). |                 | \$ 15/ 000* |             |                      | 354     |
| b Other nontaxable use (see <b>Caution</b> above line 1)   |                 | 193/ 043*   |             |                      | 324     |
| c Exported   |                 | .194/ 044*  |             |                      | 412     |

\*This rate applies after February 29, 2008

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

|  | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|--|-----------------|----------|-------------|----------------------|---------|
| a Nontaxable use   |                 | \$ 243   |             | \$                   | 360     |
| b Use on a farm for farming purposes   |                 | 243      |             |                      |         |
| c Use in trains  |                 | 243      |             |                      |         |
| d Use in certain intercity and local buses (see <b>Caution</b> above line 1) |                 | 17       |             |                      | 350     |
| e Exported   |                 | 244      |             |                      | 413     |

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

|  | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|--|-----------------|----------|-------------|----------------------|---------|
| a Nontaxable use taxed at \$ 244   |                 | \$ 243   |             | \$                   | 346     |
| b Use on a farm for farming purposes   |                 | 243      |             |                      |         |
| c Use in certain intercity and local buses (see <b>Caution</b> above line 1) |                 | 17       |             |                      |         |
| d Exported   |                 | 244      |             |                      | 414     |
| e Nontaxable use taxed at \$ 044   |                 | 043      |             |                      | 377     |
| f Nontaxable use taxed at \$ 219   |                 | 218      |             |                      | 369     |

**5 Kerosene Used in Aviation** (see **Caution** above line 1)

|          | (a) Type of use   | (b) Rate  | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|---|-----------|-------------|----------------------|---------|
| <b>a</b> | Kerosene used in commercial aviation (other than foreign trade) taxed at \$ 244   | \$ 200    |             | \$                   | 417     |
| <b>b</b> | Kerosene used in commercial aviation (other than foreign trade) taxed at \$ 219/ 044*<br><b>Caution.</b> This credit is not available for kerosene taxed at \$.044 (purchased after February 29, 2008). | 175/ 000* |             |                      | 355     |
| <b>c</b> | Nontaxable use (other than use by state or local government) taxed at \$ 244  | 243       |             |                      | 346     |
| <b>d</b> | Nontaxable use (other than use by state or local government) taxed at \$ 219/ 044*  | 218/ 043* |             |                      | 369     |

\*This rate applies after February 29, 2008

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Registration No. ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . ► ☐

|   | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|----------|-------------|----------------------|---------|
| <b>a</b> Use by a state or local government       | \$ 243   |             | \$                   | 360     |
| <b>b</b> Use in certain intercity and local buses | 17       |             |                      | 350     |

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Registration No. ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . ► ☐

|   | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|----------|-------------|----------------------|---------|
| <b>a</b> Use by a state or local government       | \$ 243   |             |                      | 346     |
| <b>b</b> Sales from a blocked pump                | 243      |             | \$                   |         |
| <b>c</b> Use in certain intercity and local buses | 17       |             |                      | 347     |

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**

Registration No. ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted

|          | (a) Type of use  | (b) Rate      | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------|--|---------------|-------------|----------------------|---------|
| <b>a</b> | Use in commercial aviation (other than foreign trade) taxed at \$ 219/ 044*<br><b>Caution.</b> This credit is not available for kerosene taxed at \$.044 (purchased after February 29, 2008) | \$ .175/ 000* |             | \$                   | 355     |
| <b>b</b> | Use in commercial aviation (other than foreign trade) taxed at \$ 244  | 200           |             |                      | 417     |
| <b>c</b> | Nonexempt use in noncommercial aviation  | 025/ 200*     |             |                      | 418     |
| <b>d</b> | Other nontaxable uses taxed at \$ 244  | 243           |             |                      | 346     |
| <b>e</b> | Other nontaxable uses taxed at \$.219/ 044*  | 218/ 043*     |             |                      | 369     |

\*This rate applies after February 29, 2008

**9 Alcohol Fuel Mixture Credit**

Registration No. ►

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

|  | (b) Rate | (c) Gallons of alcohol | (d) Amount of credit | (e) CRN |
|--|----------|------------------------|----------------------|---------|
| <b>a</b> Alcohol fuel mixtures containing ethanol                      | \$ .51   |                        | \$                   | 393     |
| <b>b</b> Alcohol fuel mixtures containing alcohol (other than ethanol) | .60      |                        |                      | 394     |

**10 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with diesel fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass (as defined in section 45K(c)(3)) using a thermal depolymerization process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975 or D396. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for details.

|   | (b) Rate | (c) Gallons of biodiesel or renewable diesel | (d) Amount of credit | (e) CRN |
|---|----------|--|----------------------|---------|
| <b>a</b> Biodiesel (other than agri-biodiesel) mixtures | \$ .50   |  | \$                   | 388     |
| <b>b</b> Agri-biodiesel mixtures                        | 1.00     |  |                      | 390     |
| <b>c</b> Renewable diesel mixtures                      | 1.00     |  |                      | 307     |

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 5 in the Instructions for Form 4136 for the credit rate.

|   | (a) Type of use | (b) Rate | (c) Gallons or gasoline gallon equivalents (GGE) | (d) Amount of credit | (e) CRN |
|---|-----------------|----------|--|----------------------|---------|
| <b>a</b> Liquefied petroleum gas (LPG)  |                 | \$ .183  |  | \$                   | 419     |
| <b>b</b> "P Series" fuels   |                 | .183     |  |                      | 420     |
| <b>c</b> Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)                                    |                 | .183     |  |                      | 421     |
| <b>d</b> Liquefied hydrogen   |                 | .183     |  |                      | 422     |
| <b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process |                 | .243     |  |                      | 423     |
| <b>f</b> Liquid fuel derived from biomass   |                 | .243     |  |                      | 424     |
| <b>g</b> Liquefied natural gas (LNG)  |                 | .243     |  |                      | 425     |

**12 Alternative Fuel Credit and Alternative Fuel Mixture Credit**

Registration No. ►

|   | (b) Rate | (c) Gallons or gasoline gallon equivalents (GGE) | (d) Amount of credit | (e) CRN |
|---|----------|--|----------------------|---------|
| <b>a</b> Liquefied petroleum gas (LPG)  | \$ .50   |  | \$                   | 426     |
| <b>b</b> "P Series" fuels   | .50      |  |                      | 427     |
| <b>c</b> Compressed natural gas (CNG) (GGE = 121 cu. ft.)                                       | .50      |  |                      | 428     |
| <b>d</b> Liquefied hydrogen   | .50      |  |                      | 429     |
| <b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process | .50      |  |                      | 430     |
| <b>f</b> Liquid fuel derived from biomass   | .50      |  |                      | 431     |
| <b>g</b> Liquefied natural gas (LNG)  | .50      |  |                      | 432     |



**13 Registered Credit Card Issuers**

Registration No. ►

|   | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|---|----------|-------------|----------------------|---------|
| <b>a</b> Diesel fuel sold for the exclusive use of a state or local government  | \$ 243   |             | \$                   | 360     |
| <b>b</b> Kerosene sold for the exclusive use of a state or local government   | 243      |             |                      | 346     |
| <b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$ 219/ 044* | 218/043* |             |                      | 369     |

\*This rate applies after February 29, 2008

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) See page 6 in the Instructions for Form 4136 for the credit rate

|                         | (a) Type of use | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|-------------------------|-----------------|----------|-------------|----------------------|---------|
| <b>a</b> Nontaxable use |                 | \$ 197   |             | \$                   | 309     |
| <b>b</b> Exported       |                 | 198      |             |                      | 306     |

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

|                | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|----------------|----------|-------------|----------------------|---------|
| Blender credit | \$ 046   |             | \$                   | 310     |

**16 Exported Dyed Fuels**

|                                    | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|------------------------------------|----------|-------------|----------------------|---------|
| <b>a</b> Exported dyed diesel fuel | \$ 001   |             | \$                   | 415     |
| <b>b</b> Exported dyed kerosene    | 001      |             |                      | 416     |

**17 Leaking Underground Storage Tank (LUST) Tax**

|  | (b) Rate | (c) Gallons | (d) Amount of credit | (e) CRN |
|--|----------|-------------|----------------------|---------|
| <b>a</b> LUST tax on aviation fuels used in foreign trade  | \$ 001   |             | \$                   | 433     |
| <b>b</b> LUST tax on fuels used in trains or inland waterways  | 001      |             |                      | 434     |
| <b>18 Total income tax credit claimed.</b> Add lines 1 through 17, column (d) Enter here and on Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g, or the proper line of other returns ► |          | <b>18</b>   | \$ <b>7,698</b>      |         |

Form **4136** (2007)

# Depreciation and Amortization (Including Information on Listed Property)

OMB No 1545-0172

**2007**

Attachment  
Sequence No **67**

► See separate instructions. ► Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**BRIGHAM YOUNG UNIVERSITY**

**FORM 990-T**

**87-0217280**

## Part I Election To Expense Certain Property Under Section 179

**Note:** If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount. See the instructions for a higher limit for certain businesses . . . . .  | 1                            | \$125,000        |
| 2  | Total cost of section 179 property placed in service (see instructions) . . . . .   | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation . . . . .   | 3                            | \$500,000        |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .  | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . . | 5                            |                  |
| 6  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29 . . . . .  | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .  | 8                            |                  |
| 9  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .  | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2006 Form 4562 . . . . .   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .                      | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .   | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 ► . . . . .   | 13                           |                  |

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.

## Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

|    |  |    |  |
|----|--|----|--|
| 14 | Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions) . . . . . | 14 |  |
| 15 | Property subject to section 168(f)(1) election . . . . .   | 15 |  |
| 16 | Other depreciation (including ACRS) . . . . .  | 16 |  |

## Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

### Section A

|    |  |    |        |
|----|--|----|--------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2007 . . . . .   | 17 | 37,012 |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/> |    |        |

### Section B—Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |  |                     |                |            |                            |
| b 5-year property              |                                      |  |                     |                |            |                            |
| c 7-year property              |                                      | 98   | 7 YRS.              | HY             | S/L        | 14                         |
| d 10-year property             |                                      |  |                     |                |            |                            |
| e 15-year property             |                                      |  |                     |                |            |                            |
| f 20-year property             |                                      |  |                     |                |            |                            |
| g 25-year property             |                                      |  | 25 yrs              |                | S/L        |                            |
| h Residential rental property  |                                      |  | 27.5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property |                                      |  | 39 yrs              | MM             | S/L        |                            |
|                                |                                      |  |                     | MM             | S/L        |                            |

### Section C—Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

|                |  |  |        |    |     |  |
|----------------|--|--|--------|----|-----|--|
| 20a Class life |  |  |        |    | S/L |  |
| b 12-year      |  |  | 12 yrs |    | S/L |  |
| c 40-year      |  |  | 40 yrs | MM | S/L |  |

## Part IV Summary (see instructions)

|    |   |    |        |
|----|---|----|--------|
| 21 | Listed property. Enter amount from line 28 . . . . .  | 21 |        |
| 22 | <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. . . . . | 22 | 37,026 |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .   | 23 |        |

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

| (a)<br>Type of property (list vehicles first)  | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/Convention | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost |
|--|-------------------------------|---|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|
| <b>25</b> Special allowance for qualified Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) <b>25</b> |                               |   |                            |  |                        |                          |                               |                                 |
| <b>26</b> Property used more than 50% in a qualified business use:   |                               |   |                            |  |                        |                          |                               |                                 |
|  |                               | %   |                            |  |                        |                          |                               |                                 |
|  |                               | %   |                            |  |                        |                          |                               |                                 |
|  |                               | %   |                            |  |                        |                          |                               |                                 |
| <b>27</b> Property used 50% or less in a qualified business use:   |                               |   |                            |  |                        |                          |                               |                                 |
|  |                               | %   |                            |  | S/L -                  |                          |                               |                                 |
|  |                               | %   |                            |  | S/L -                  |                          |                               |                                 |
|  |                               | %   |                            |  | S/L -                  |                          |                               |                                 |
| <b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. <b>28</b>   |                               |   |                            |  |                        |                          |                               |                                 |
| <b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 <b>29</b>   |                               |   |                            |  |                        |                          |                               |                                 |

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

|   | (a)<br>Vehicle 1 |    | (b)<br>Vehicle 2 |    | (c)<br>Vehicle 3 |    | (d)<br>Vehicle 4 |    | (e)<br>Vehicle 5 |    | (f)<br>Vehicle 6 |    |
|---|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| <b>30</b> Total business/investment miles driven during the year (do not include commuting miles) |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>31</b> Total commuting miles driven during the year  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>32</b> Total other personal (noncommuting) miles driven  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>33</b> Total miles driven during the year. Add lines 30 through 32                             |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>34</b> Was the vehicle available for personal use during off-duty hours?                       | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?               |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>36</b> Is another vehicle available for personal use?  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

|  | Yes | No |
|--|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?  |     |    |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use?   |     |    |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?   |     |    |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)   |     |    |

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

| (a)<br>Description of costs  | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2007 tax year (see instructions)       |                                 |                           |                     |  |                                   |
|  |                                 |                           |                     |  |                                   |
| <b>43</b> Amortization of costs that began before your 2007 tax year <b>43</b>                 |                                 |                           |                     |  |                                   |
| <b>44</b> Total. Add amounts in column (f). See the instructions for where to report <b>44</b> |                                 |                           |                     |  |                                   |

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2007**  
**87-0217280**  
**Attachment No. 1**

**Part I: Line 5 - Income from Partnerships and S Corporations:**

| <b>Partnership</b>          | <b>EIN</b> | <b>%<br/>Ownership</b>                   | <b>Income<br/>(Loss)</b> |
|-----------------------------|------------|--|--------------------------|
| Delta 7 Sports LLC          | 26-1091731 | 10.0000%                                 | (19,780 00)              |
| T-Splines, Inc              | 20-5578874 | 4.9742%                                  | 713 00                   |
| Procerus Technologies LC    | 20-0633766 | 2 9888%                                  | 6,714.00                 |
| Gas Drill (80-5) Associates | 52-1190760 | 1 3180%                                  | 923 00                   |
|                             |            | <b>Total</b>                             | <b>(11,430 00)</b>       |
|                             |            | <b>Disallowed Carryover</b>              | <b>11,430 00</b>         |
|                             |            | <b>Net Taxable Income/Loss on Return</b> | <b>-</b>                 |

**BRIGHAM YOUNG UNIVERSITY**

**Form 990-T**

**Year 2007**

**87-0217280**

**Attachment No. 2**

|  |                   |
|--|-------------------|
| Software/Computer                        | 2,811             |
| Non-Capital Equipment & Tools            | 4,479             |
| Contract Services                        | 35,189            |
| Supplies                                 | 51,383            |
| Printing & Copying                       | 574               |
| Postage & Mailing                        | 120               |
| 50% of Food & Entertainment              | 1,043             |
| Utilities & Telephone                    | 9,826             |
| Advertising                              | 27,817            |
| Uniforms/Laundry                         | 9,642             |
| Employee Development                     | 606               |
| Rents                                    | 60,484            |
| Insurance                                | 500               |
| Credit Card Charges                      | 19,951            |
| Domestic Production Activities Deduction |                   |
| Travel                                   | 130               |
| Prizes and Awards                        |                   |
| Other                                    | 284,366           |
|  | <u>\$ 508,921</u> |

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2007**  
**87-0217280**  
**Attachment No. 3**

**Part V: Line 1 - Foreign Bank Accounts:**

Bank accounts located in the following foreign countries:

Austria  
France  
Israel  
Spain  
United Kingdom

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2007**  
**87-0217280**  
**Attachment No. 4**

**Part IV: Line 44f - Other Payments**

**Federal tax withheld on Form 1099**

|                          |        |
|--------------------------|--------|
| Scissortail Energy LLC   | 112.59 |
| Crude Marketing & Transp | 130.83 |
| Bradburn Tape Settlement | 552.73 |

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796.15

**BRIGHAM YOUNG UNIVERSITY**  
**Form 990-T**  
**Year 2007**  
**87-0217280**  
**Amended Return Attachment No. 5**

**Amended Return Statement:**

On Brigham Young University's 2007 Form 990-T as originally filed, one item of income in the amount of \$79,385 was double counted and reported twice on line 11 of column A in Part I. The amount reported on the return as originally filed was \$232,331. After adjusting total income to only include that item of income once, the correct number for line 11, column A is \$152,946, a decrease of \$79,385. The decrease flows through the return on line 13 columns A and C and line 34 which are all lower on the amended return than the return as originally filed.

The correction results in a decrease of income tax of \$27,785, which equals the decrease in taxable income multiplied by the tax rate. That decrease is reflected on lines 35c, 39, 41, and 43, all of which are \$27,785 less on the amended return than the return as originally filed.

Because a payment of \$68,746 was made with the return as originally filed, that amount was added to the "Other" amount of taxes paid on line 44f of the amended return, which increased the total on line 45 on the amended return, both of which are higher on the amended return to reflect the payment made with filing the original return.

The reduction in taxes owed resulting from the correction to taxable income on the amended return and the increase in total payments made on the amended return to resulting from the payment made with filing the original return, results in a refund due of \$27,785 on line 48 on the amended return, which we are requesting be applied to Brigham Young University's 2008 Form 990-T.